

J-1



CITY OF LODI COUNCIL COMMUNICATION

AGENDA TITLE: Receive Budget Presentation, Invite Public Comments and Adopt Resolutions Approving the City of Lodi Financial Plan and Budget for the Fiscal Year Beginning July 1, 2010 and Ending June 30, 2011, Approving the Fiscal Year 2010/11 Appropriation Spending Limit, Amending the Fiscal Year 2009/10 Financial Plan and Budget and Approving a General Fund Reserve Policy

MEETING DATE: June 2, 2010

PREPARED BY Deputy City Manager

RECOMMENDED ACTION: Receive Budget presentation, invite public comments and adopt Resolutions:

- Approving the City of Lodi Financial Plan and Budget for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011;
- Approving the Fiscal Year 2010/11 Appropriation Spending Limit;
- Amending the Fiscal Year 2009/10 Financial Plan and Budget; and
- Approving a General Fund Reserve Policy.

BACKGROUND INFORMATION: The City Council will receive a summary budget presentation and the public is invited to comment on the Fiscal Year 2010/11 budget. Council received information on this budget at a Special Council meeting of April 6th, regular Council meetings of May 5th and 19th, and Shirtsleeve meetings on May 18th and May 25th. Due to scheduling difficulties, the Budget and Finance Committee was not able to complete their review of the budget document. Therefore, no recommendations are brought forward from the Committee.

The General Fund Budget for Fiscal Year 2010/11 is balanced without the use of reserves. Actions taken during FY 2009/10 restored the unreserved fund balance to a \$3.8 million level.

Improvements have been made to the budget document itself. Summaries of full department budgets are provided versus a collection of division budgets. Narratives are clearer and more concise. Additional supplemental information is included. This budget continues the use of footnotes to explain variances and key items.

Although not required, the public has been invited to make comments through an advertisement in the Lodi News-Sentinel.

A resolution adopting the financial plan and budget is attached. Included in the budget resolution is the adoption of the Appropriation Spending Limit for the 2010/11 fiscal year. This limit represents the maximum spending authority for the City based upon population and inflation changes over the last year.

APPROVED:

A blue ink signature of Konradt Bartlam, written over a horizontal line.

Konradt Bartlam, Interim City Manager

The 2010/11 Appropriation Limit is \$75,523,822, a decrease of \$1,498,463 from the prior year. Details of the calculations are attached as Attachment 1 and Exhibits A through G.

Also attached is a resolution amending the Fiscal Year 2009/10 Financial Plan and Budget that allows for the transfer of up to \$504,000 of one-time revenue from the General Fund to the Capital Outlay Fund. This revenue is derived from the sale of a conservation easement related to the Lodi Energy Center. The actual amount of the transfer will be determined once all General Fund revenues and expenditures are known for the year and unrestricted fund balance is calculated. The amount retained in the General Fund will bring the unrestricted fund balance to the amount of \$3,831,962. Any funding in excess of this balance will be transferred to the Capital Outlay Fund.

Finally, attached is a resolution approving a new General Fund Reserve Policy. This policy was presented at the May 25, 2010 Shirtsleeve Meeting and has been drafted to provide guidance regarding the appropriate level of reserve in the General Fund. Staff has worked with the Budget and Finance Committee in drafting this policy. The policy has been approved by the Committee and has been drafted to conform to the upcoming reporting requirements of GASB 54.

FISCAL IMPACT The 2010/11 budget provides an expenditure plan for all funds. The all funds budget is \$179,333,640, an increase of \$9.1 million, or about 5.4 percent over the previous year. The General Fund Budget is \$41,321,750, which includes one-time funding of approximately \$1.2 million. Absent the one-time funding, the General Fund reflects a growth of \$266,000 over the prior year.


Jordan Ayers, Deputy City Manager

Attachments

RESOLUTION NO. 2010-84

A RESOLUTION OF THE LODI CITY COUNCIL
ADOPTING THE CITY OF LODI FINANCIAL PLAN AND
BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1,
2010 AND ENDING JUNE 30,2011, AND APPROVING
THE 2010/11 APPROPRIATIONS SPENDING LIMIT

=====

WHEREAS, the City Manager submitted the 2010/11 balanced Financial Plan and Budget to the City Council on May 19,2010;and

WHEREAS, the 2010/11 Financial Plan and Budget was prepared in accordance with the City Council's goals, budget assumptions, and policies; and

WHEREAS, the City Council conducted public budget meetings on April 6, May 5, May 18, May 19, May 25, and June 2, 2010, at the Carnegie Forum; and

WHEREAS, the City Council is required to adopt the Appropriations Spending Limit for 2010/11; and

WHEREAS, the Appropriations Spending Limit and the annual adjustment factors selected to calculate the Limit are part of the Financial Plan and Budget.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lodi as follows:

1. That the 2010/11 Financial Plan and Budget, as proposed by the City Manager, be approved as follows:

	Budget
General Fund	
Police	\$15,970,480
Fire	9,125,280
Public Works	1,709,690
Parks	2,292,770
City Clerk	606,100
City Manager	564,600
City Attorney	468,150
Internal Services	3,411,600
Economic Development	583,050
Non-Departmental	6,590,030
Total General Fund	<u>\$41,321,750</u>
Other Funds	
Electric Utility	\$76,618,920
Water Utility	11,528,790
Wastewater Utility	14,194,540
Transit	6,113,210

Streets	5,903,360
Community Development	1,065,500
Recreation	2,004,790
Community Center	1,850,570
Library	1,427,930
Transportation Development Act	50,000
Community Dev Block Grant	1,065,500
Public Safety Special Revenue	119,000
Capital Outlay	1,727,000
Equip & Vehicle Replacement	198,500
Debt Service	1,673,820
Benefits	6,999,300
Self Insurance	2,803,000
Trust and Agency	520,280
Fleet Services	2,052,770
Total Other Funds	\$138,011,890
Total	\$179,333,640

2. That the funds for the 2010/11 Financial Plan and Budget are appropriated as summarized in the document on file in the City Clerk's Office; and
3. That the Appropriations Spending Limit be decreased by \$1,498,463 from the 2009110 level of \$77,022,286 to the 2010/11 level of \$75,523,822.

Dated: June 2, 2010

I hereby certify that Resolution No. 2010-84 as passed and adopted by the City Council of the City of Lodi in a regular meeting held June 2, 2010, by the following votes:

AYES: COUNCIL MEMBERS – Hitchcock, Hansen, Johnson, Mounce,
and Mayor Katzakian

NOES: COUNCIL MEMBERS – None

ABSENT: COUNCIL MEMBERS – None

ABSTAIN: COUNCIL MEMBERS – None


RAY J. OHL

2010-11 FINANCIAL PLAN AND BUDGET**APPROPRIATIONS SPENDING LIMIT****2010-11 APPROPRIATIONS SPENDING LIMIT**

				AMOUNT
Last Year's Limit				77,022,286
Adjustment Factors				
1	Population "A"	1.0061		
2	Inflation %	0.9746		
Total Adjustment %				0.9805
Annual Adjustment				(1,498,463
Adjustments				None
Total Adjustments				(1,498,463
2010-11 APPROPRIATIONS SPENDING LIMIT				75,523,822

2010-11 APPROPRIATIONS SUBJECT TO LIMITATION

		AMOUNT
PROCEEDS OF TAXES		31,809,427
EXCLUSIONS		
APPROPRIATIONS SUBJECT TO LIMITATION		31,809,427
CURRENT YEAR LIMIT		75,523,821
OVER(UNDER) LIMIT		(43,714,395

EXHIBIT A

City of Lodi
 Appropriations Spending Limit
 Fiscal Year 2010-11

			Amount	Source
A. Last Year's Limit			77,022,286	
B. Adjustments Factors				
1	Population %		1.0061	(Exhibit B)
2	Inflation %		0.9746	(State Finance)
Total Adjustment %			0.98055	(B1*B2)
C. Annual Adjustment			(1,498,463)	(B*A)
D. Other Adjustments				
E. Total Adjustments			(1,498,463)	(C+D)
F. This Year's Limit				

City of Lodi
Appropriations Spending Limit
Growth Factors/Calculations

EXHIBIT B

GROWTH FACTORS:		%Increase	
Fiscal Year	Per Capita Income	City Population	County Population
87-88	3.47	5.72	3.33
88-89	4.66	4.96	3.32
89-90	5.19	2.52	2.20
90-91	4.21	2.26	2.23
91-92	4.14	1.19	2.64
92-93	-0.64	0.97	2.41
93-94	2.72	0.73	2.13
94-95	0.71	0.51	1.57
95-96	4.12	1.31	1.59
96-97	4.67	1.68	1.85
97-98	4.67	0.70	1.21
98-99	4.15	1.16	1.47
99-00	4.53	1.94	1.44
00-01	4.91	1.29	1.78
01-02	7.82	1.90	2.71
02-03	-1.27	2.14	3.07
03-04	2.31	1.69	2.86
04-05	3.28	0.75	2.54
05-06	5.26	0.96	2.65
06-07	3.96	0.30	2.00
07-08	4.42	0.90	1.73
08-09	4.29	0.68	1.59
09-10	0.62	0.42	1.07
10-11	-2.54	0.61	0.97

CALCULATIONS:			
Fiscal Year	Calculation		Appropriation Spending Limit
87-88	$1.0347 \times 1.0572 = 1.0939$ $1.0939 \times \$22,654,787$	=	\$24,782,072
88-89	$1.0466 \times 1.0496 = 1.0985$ $1.0985 \times \$24,782,072$	=	\$27,223,106
89-90	$1.0519 \times 1.0252 = 1.0784$ $1.0784 \times \$27,223,106$	=	\$29,357,398

90-91	$1.0421 \times 1.0226 = 1.0657$ $1.0657 \times \$29,357,398$	=	\$31,286,179
91-91	$1.0414 \times 1.0264 = 1.0689$ $1.0689 \times \$31,286,179$	=	\$33,441,797
92-93	$.9936 \times 1.0241 = 1.0175$ $1.0175 \times 33,441,797$	=	\$34,027,028
93-94	$1.0272 \times 1.0213 = 1.0491$ $1.0491 \times 34,027,028$		\$35,697,755
94-95	$1.0071 \times 1.0157 = 1.0229$ $1.0229 \times 35,697,755$	=	936,515,234
95-96	$1.0472 \times 1.0131 = 1.0609$ $1.0609 \times 36,515,234$		\$38,739,012
96-97	$1.0467 \times 1.0168 = 1.0643$ $1.0643 \times 38,739,012$	=	\$41,229,332
97-98	$1.0467 \times 1.0070 = 1.0540$ $1.0540 \times 41,229,332$		\$43,456,825
98-99	$1.0415 \times 1.01160 = 1.0536$ $1.0536 \times 43,456,825$		\$45,785,303
99-00	$1.0453 \times 1.0194 = 1.0656$ $1.0656 \times 45,785,303$		\$48,787,849
00-01	$1.0491 \times 1.0129 = 1.0626$ $1.0626 \times 48,787,849$		\$51,843,597
01-02	$1.0782 \times 1.0190 = 1.0987$ 1.0986858		556,959,824
02-03	$.9873 \times 1.0214 = 1.00843$ 1.00842822		557,439,894
03-04	$1.0231 \times 1.0169 = 1.0404$ 1.04039039		\$59,759,913
04-05	$1.0328 \times 1.0075 = 1.040546$ 1.040546		\$62,182,939
05-06	$1.0526 \times 1.0096 = 1.06270496$ 1.06270496		961,082,118
06-07	$1.0396 \times 1.0030 = 1.0427188$ 1.0427188		568,905,066
07-08	$1.0442 \times 1.0090 = 1.0535978$ 1.0535978		\$72,598,226
08-09	$1.0429 \times 1.0068 = 1.0499917$ 1.0499917		\$76,227,535
09-10	$1.0062 \times 1.0042 = 1.01042604$ 1.01042604		577,022,286
10-11	$.9746 \times 1.0061 = .98054506$ 0.98054506		\$75,523,822

10-11 Appropriations Subject to Limit:

<u>\$31,809,427</u>	=	42.12%
\$75,523,822		

EXHIBIT C

APPROPRIATIONS SUBJECT TO LIMITATION

City of Lodi
Fiscal Year 2010-11

	AMOUNT	SOURCE
A. PROCEEDS OF TAXES	31,809,427	(Exhibit F)
B. EXCLUSIONS	0	(Exhibit D)
C. APPROPRIATIONS SUBJECT TO LIMITATION	31,809,427	(A-B)
D. CURRENT YEAR LIMIT	75,523,822	(Exhibit A)
E. OVER(UNDER) LIMIT	(43,714,395)	(C-D)

$$\frac{31,809,427}{75,523,822} = 42.12\%$$

EXHIBIT D

EXCLUDED APPROPRIATIONS

City of Lodi
Fiscal Year 2010-11

CATEGORY		Amount
COURT ORDERS		
Subtotal		None
FEDERAL MANDATES		
Subtotal		None
QUALIFIED CAPITAL OUTLAYS		
Subtotal		None
QUALIFIED DEBT SERVICE		
Subtotal		None
TOTAL EXCLUDABLE		None

(Copy to Exhibit C & G)

City of Lodi
Schedule to Match User Fees to Costs
Fiscal Year 2010-11

EXHIBIT E

	User Fee Collections	Cost Associated With User Fees	Amount in Excess of User fees
Public Safety Fees	308,750	25,145,760	0
Parks and Recreation Fees	1,458,810	4,297,560	0
Community Center Fees	428,000	1,850,570	0
Community Development Fees	328,820	1,065,500	0
PW Engineering Fees	280,620	717,770	0
Library Fees	45,000	1,427,930	0
Total	<u>2,850,000</u>	<u>34,505,090</u>	<u>0</u>

EXHIBIT F

Calculation - Proceeds of Taxes

City of Lodi
fiscal Year 2010-11

REVENUE	PROCEEDS OF TAXES	NON-PROCEEDS OF TAXES	TOTAL
TAXES:			
Property Taxes	8,308,480		8,308,480
Sales & Use Tax	8,797,140	266,000	9,063,140
Business License Tax	1,180,000		1,180,000
Franchise Tax	1,665,800		1,665,800
Transient Occupancy Tax	400,000		400,000
Real Property-Documentary Tax	104,410		104,410
In-Lieu Franchise Tax	6,976,670		6,976,670
FROM STATE			
Motor Vehicle In Lieu	4,335,000		4,335,000
State H-way Maintenance		11,400	11,400
Gar Tax		1,002,460	1,002,460
Cigarette tax			0
Transportation Development Act		1,586,570	1,586,570
IDA -Pedestrian/Bike Path		33,600	33,600
SB 300 Transportation Partnership		0	0
Measure K Funds		1,427,750	1,427,750
State Reimbursements-POST		60,000	60,000
Public Library grants		57,000	57,000
PERS Robate		0	0
SB90 Reimbursements		45,000	45,000
Asset Seizure Funds/Auto Theft		0	0
Drug Suppression Grant		238,000	238,000
State special grants		120,000	120,000
Traffic Congestion Relief			
State STIP reimbursement			
LOCALLY RAISED			
Fines, Forfeitures, Penalties		1,270,000	1,270,000
Licenses and permits		556,550	556,550
Rent of City Property		793,200	793,200
Development Fees		712,270	712,270
USER FEES			
(from Exhibit E)	0	2,850,000	2,850,000
OTHER MISCELLANEOUS			
Sale of Property		3,500	3,500
Restitution-Damage to Property		400	400
Other revenue		884,420	884,420
Interfund Transfers		8,432,990	5,432,990
SUBTOTAL	31,767,500	17,982,420	49,749,920
(for Exhibit G)			
INTEREST EARNINGS			
(from Exhibit G)			
TOTAL REVENUE	31,809,427	18,006,153	49,815,580
(use for Exhibit C)			
RESERVE WITHDRAWALS			0
(including appropriated Fund Balance)			
TOTAL OF THESE FUNDS			49,815,580
OTHER FUNDS NOT INCLUDED			121,854,780
GRAND TOTAL BUDGET			171,670,360

EXHIBIT G

Interest Earnings
Produced by TaxerCity of Lodi
Fiscal Year 2010-11

	AMOUNT	SOURCE
A. NON-INTEREST TAX PROCEEDS	31,767,500	^(Exhibit F)
B. MINUS EXCLUSIONS	0	(Exhibit D)
C. NET INVESTED TAXES	31,767,500	(A-B)
D. TOTAL NON-INTEREST BUDGET	49,749,920	^(Exhibit E)
E. TAX PROCEEDS AS PERCENT OF BUDGET	63.85%	(C/D)
F. INTEREST EARNINGS	15,610	
G. AMOUNT OF INTEREST EARNED FROM TAXES	41,927	(E*F)
H. AMOUNT OF INTEREST EARNED ON NON-TAXES	23,733	(F-G)
I. Take the result of steps #G & H Copy on to Exhibit F		

RESOLUTION NO. 2010-85

A RESOLUTION OF THE LODI CITY COUNCIL
APPROVING THE TRANSFER OF FUNDS FROM THE
GENERAL FUND TO THE CAPITAL OUTLAY FUND

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WHEREAS, the City has received funding in the amount of \$504,000 from the sale of a conservation easement; and

WHEREAS, the above funding has been deposited into the General Fund; and

WHEREAS, the City desires to use a portion of the above funding to replenish General Fund unreserved fund balance to the level estimated in the original budget adoption of \$3,831,962; and

WHEREAS, the City desires to use any residual balance of the above funding to address deferred capital maintenance needs.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lodi that the City Manager is authorized to adjust the Fiscal Year 2009110 budget to:

1. Use one-time funding from the sale of the conservation easement to replenish General Fund unrestricted fund balance to a level of \$3,831,962; and
2. Once the funding threshold of \$3,831,962 is reached, transfer up to \$504,000 from the General Fund to the Capital Outlay Fund.

Dated: June 2, 2010

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I hereby certify that Resolution No. 2010-85 as passed and adopted by the City Council of the City of Lodi in a regular meeting held June 2, 2010, by the following votes:

AYES: COUNCIL MEMBERS – Hitchcock, Hansen, Johnson, Mounce,
and Mayor Katzakian

NOES: COUNCIL MEMBERS – None

ABSENT: COUNCIL MEMBERS – None

ABSTAIN: COUNCIL MEMBERS – None


RANDI JOHL
City Clerk

RESOLUTION NO. 2010-86

A RESOLUTION OF THE LODI CITY COUNCIL
ADOPTING A GENERAL FUND RESERVE POLICY

WHEREAS, maintaining General Fund reserves is fiscally prudent; and

WHEREAS, reserves can mitigate the financial exposure of catastrophic events and actions from outside entities that affect our revenue streams; and

WHEREAS, reserves reflect positively on the creditworthiness and prudent management of the City; and

WHEREAS, the City of Lodi Budget and Finance Committee has drafted the attached General Fund Reserve Policy for Council adoption.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lodi does hereby approve the General Fund Reserve Policy attached as Exhibit A.

Dated: June 2, 2010

I hereby certify that Resolution No. 2010-86 was passed and adopted by the City Council of the City of Lodi in a regular meeting held June 2, 2010, by the following vote:

AYES: COUNCIL MEMBERS – Hansen, Hitchcock, Johnson, Mounce,
and Mayor Katzakian

NOES: COUNCIL MEMBERS – None

ABSENT: COUNCIL MEMBERS – None

ABSTAIN: COUNCIL MEMBERS – None



RANDY OHL

City of Lodi

General Fund Reserve Policy



Purpose of Reserve Policy

Adequate designations of reserves---funds set aside for various legitimate purposes---are critical to the successful and stable, short- and long-term operation of the City of Lodi. Adequate reserves in the General Fund ensure that the City is able to respond to emergencies and continue providing services to the citizens of Lodi. Adequate reserves ensure that the City will have sufficient funding available to meet its operating, capital and debt service obligations.

Pursuant to Statement No. 54 of the Governmental Accounting Standards Board (GASB) – Fund Balance Reporting and Governmental Fund Type Definitions, unrestricted fund balance is composed of funds that may be classified as committed, assigned or unassigned. Committed fund balance represents those funds that are constrained by a limitation imposed by the governing body of a government upon itself as to the use of those funds. Assigned fund balance represents the City Council's intention to use funds for a specific purpose. Unassigned fund balance represents the remainder of fund balance after accounting for all reserved amounts. Provisions of GASB Statement No. 54 are effective for reporting periods beginning after June 15, 2010.

Beginning with the budget for Fiscal Year 2010/11, the following General Fund Reserves shall be funded, as funding is available.

Committed Fund Balance

General Fund Reserve – Catastrophic Reserve

- **To** maintain the ability of the City to meet operational expenses during times of declared emergency or major catastrophe, the City shall maintain a committed General Fund balance of a minimum of 8% of annual General Fund revenues. It is recognized that during a time of emergency, the City will need to expend more resources than normal operations dictate to meet the community's needs. In addition to an increased level of expenditure, the tax base of the City may be impaired after a major catastrophic event. This reserve shall be exclusive of all other reserves. This reserve may only be drawn upon pursuant to an emergency as declared under the Lodi Municipal Code. If the General Fund – Catastrophic Reserve amount falls below 5% of annual revenue, the City Manager shall prepare a plan within three months of approval of the Comprehensive Annual Financial Report (CAFR), commencing with the CAFR for FY 2009/10, to restore the 5% level within 12 months and the 8% level within 24 months. This reserve is not intended for normal unanticipated expenditures and shall be funded before all other committed General Fund reserves.

General Fund Reserve – Economic Reserve

- To maintain the City's economic viability and to meet seasonal cash flow shortfalls, the City shall maintain a committed General Fund Reserve – Economic Reserve balance of a minimum of 8% of annual General Fund revenues. Although 8% is the minimum, because this reserve is intended to levelize economic cycles from year to year, the reserve should have a higher amount to cushion the cyclical effects of the economy. This reserve shall be exclusive of all other reserves. Funding may only be disbursed based upon a resolution of the City Council.
- Funding of the General Fund Reserve – Economic Reserve will begin in the fiscal year following full funding of the General Fund Reserve – Catastrophic Reserve. Provisions below regarding action required if the General Fund Reserve – Economic Reserve falls below 5% of General Fund revenues shall only apply after the reserve has been funded at the minimum 8% level.
 - Once fully funded, if the General Fund Reserve – Economic Reserve falls below 5% of annual revenue, the City Manager shall prepare a plan within three months of approval of the Comprehensive Annual Financial Report, commencing with the CAFR for FY 2009/10, to restore the 5% level within 24 months and 8% within 48 months.
 - Once fully funded, in no case shall the General Fund Reserve - Economic Reserve fall below 5% of annual General Fund revenue for greater than a continuous 24-month period.

Assigned Fund Balance

Once Committed Reserves are fully funded, the City Council may establish Assigned Reserves for designated purposes. Assigned Reserves reflect Council's intent as to the use of funds. Once assigned, funds may only be released by resolution of the City Council.

Budget Presentation

FY 2010/11

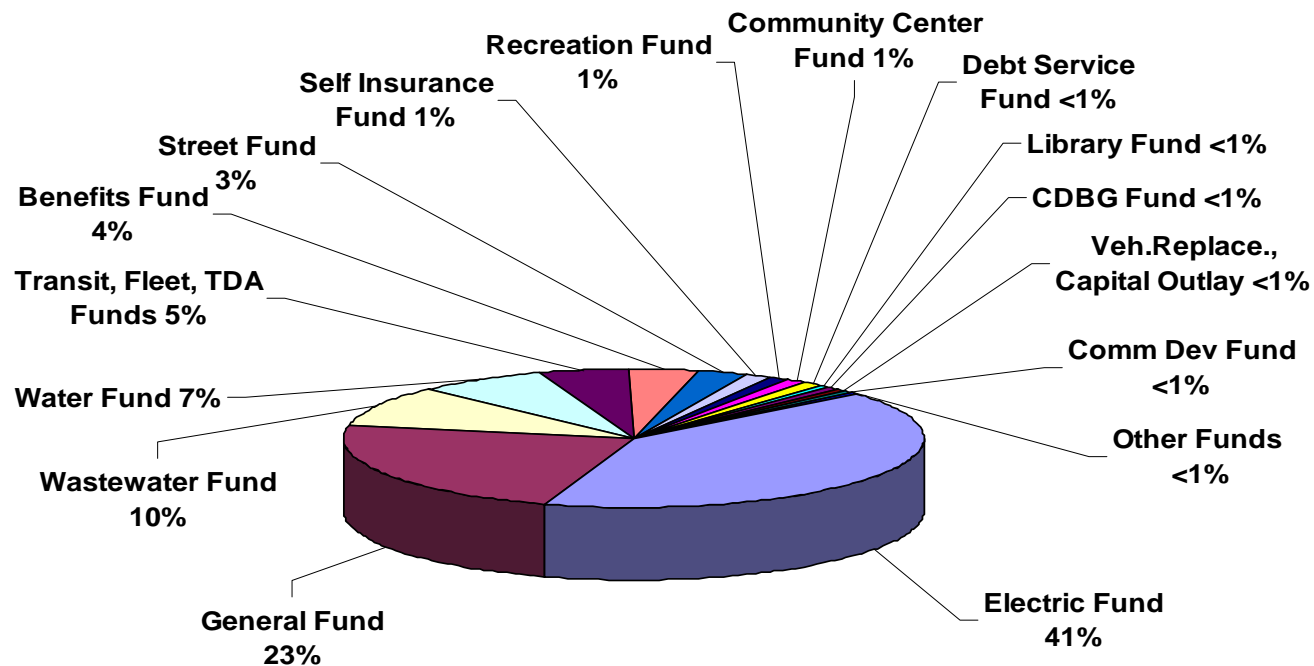
City Council Meeting
June 2, 2010



All Funds Revenue

Fund	Budget 2010-11
Electric Fund	73,269,270
General Fund	41,321,750
Wastewater Fund	17,054,390
Water Fund	12,741,980
Transit, Fleet, TDA Funds	8,711,130
Benefits Fund	6,999,300
Street Fund	4,940,150
Self Insurance Fund	2,109,360
Recreation Fund	2,004,990
Community Center Fund	1,850,570
Debt Service Fund	1,673,820
Library Fund	1,452,700
CDBG Fund	1,160,610
Vehicle Replace., Capital Outlay Funds	1,121,450
Community Development Fund	1,102,990
Other Funds	323,230
Grand Total	177,837,690

All Funds Revenue

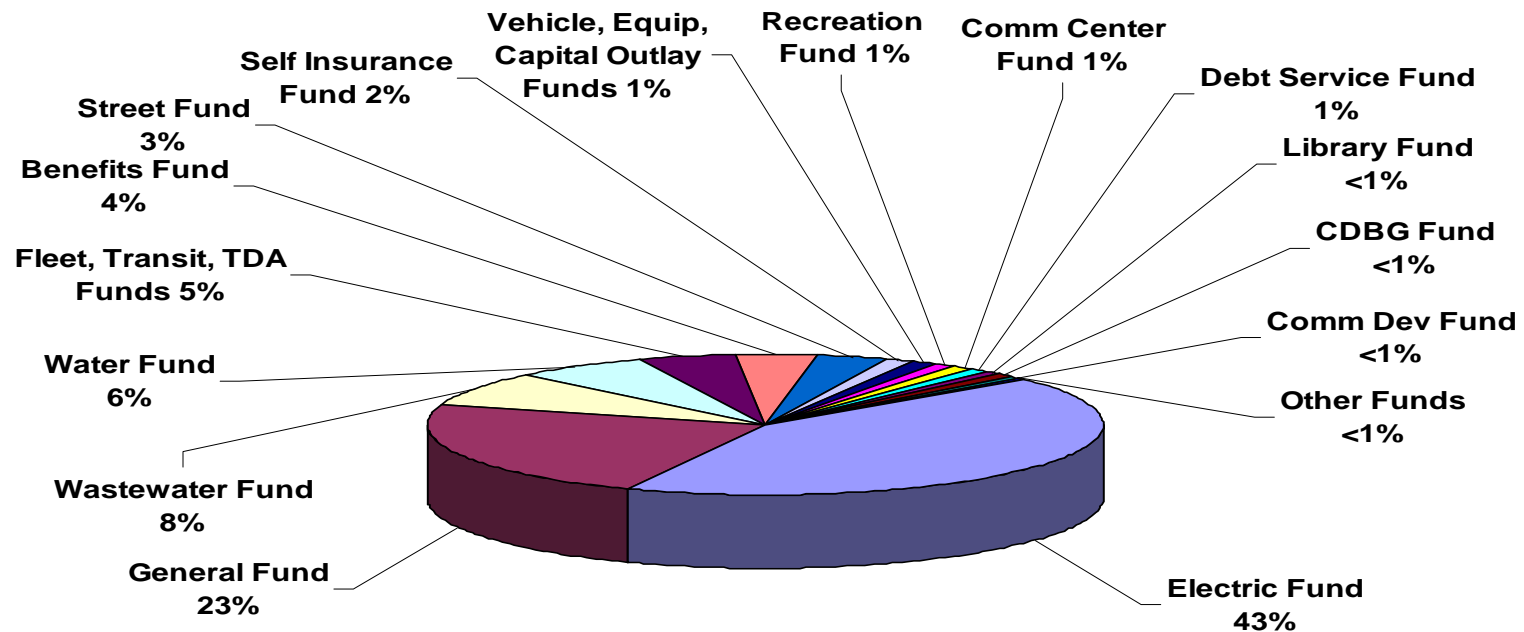




All Funds Expenses

Fund	Budget 2010-11
Electric Fund	76,618,920
General Fund	41,321,750
Wastewater Fund	14,194,540
Water Fund	11,528,790
Fleet, Transit, TDA Funds	8,215,980
Benefits Fund	6,999,300
Street Fund	5,903,360
Self Insurance Fund	2,803,000
Vehicle, Equip. Capital Outlay Funds	1,925,500
Recreation Fund	2,004,790
Community Center Fund	1,850,570
Debt Service Fund	1,673,820
Library Fund	1,427,930
CDBG Fund	1,160,610
Community Development Fund	1,065,500
Trust and Agency Fund	520,280
Public Safety Fund	119,000
Grand Total	179,333,640

All Funds Expenses

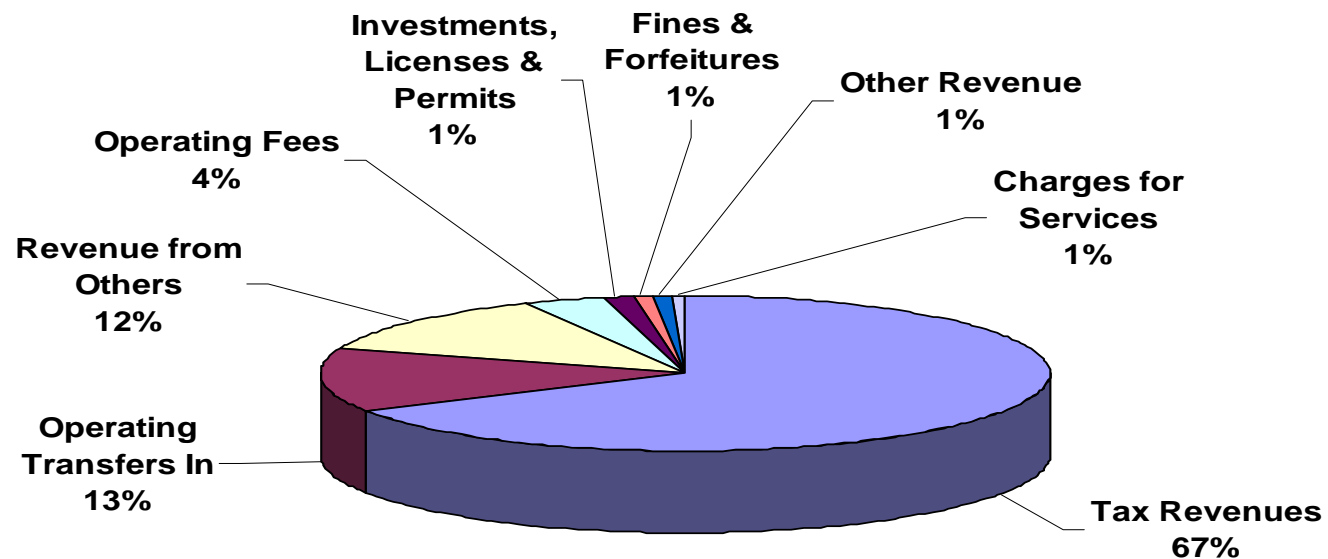




General Fund Revenue

General Fund Revenues	Budget 2010-11
Tax Revenues	27,698,700
Operating Transfers In	5,432,990
Revenue from Others	5,184,990
Operating Fees	1,546,370
Investments, Licenses & Permits	511,200
Fines & Forfeitures	380,000
Other Revenue	316,800
Charges for Services	250,700
Grand Total	41,321,750

General Fund Revenue

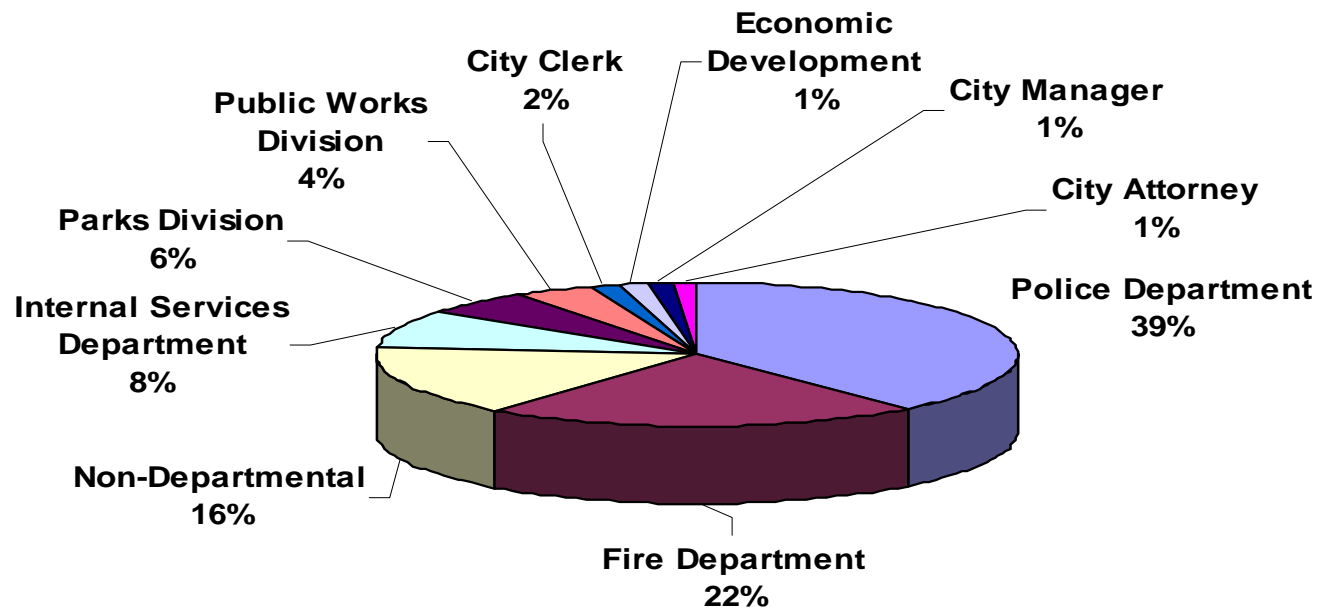




General Fund Expenditures

Department	Budget 2010-11
Police Department	15,970,480
Fire Department	9,125,280
Non-Departmental	6,590,030
Internal Services Department	3,411,600
Parks Department	2,292,770
Public Works Division	1,709,690
City Clerk	606,100
Economic Development	583,050
City Manager	564,600
City Attorney	468,150
Grand Total	41,321,750

General Fund Expenditures





Action Requested

- Adopt budget resolution approving appropriations (including appropriations limit)
- Adopt resolution amending FY 2009/10 budget allowing for transfer of one-time funds from General Fund to Capital Outlay
- Adopt General Fund Reserve Policy